

married couple below \$178,150 would largely be able to save tax-free.

In addition to exempting the middle class from the tax on most of their savings and investment income, my proposal would enhance and expand the saver's credit. This provides a tax credit to low- to middle-income taxpayers who contribute to a tax-favored retirement account. My proposal would increase the maximum credit amount by \$500 for married taxpayers and expand eligibility to more taxpayers.

Finally, my proposal would address a massive marriage penalty that is gradually catching ever more taxpayers by surprise thanks just simply to inflation. Under ObamaCare, Democrats imposed a new 3.8-percent tax on investment income of taxpayers earning over \$200,000 single or \$250,000 married. Congress never indexed these thresholds for inflation; thus, given current inflation, it is likely it won't be long before millions of middle-class taxpayers find themselves squarely within the grasp of that marriage penalty. To prevent this, I index the income threshold for this tax to inflation. Moreover, I eliminate the marriage penalty by raising the threshold for married taxpayers to twice that for single earners.

Of course, any relief provided must be fully paid for to ensure that we aren't just adding unsustainable debt and deficits. This is why my proposal is fully paid for by extending the \$10,000 cap on State and local tax deductions beyond the current scheduled expiration at the end of 2025.

The SALT deduction is a highly regressive tax subsidy that primarily benefits high-income taxpayers. According to the nonpartisan Joint Committee on Taxation, more than half of the benefits from lifting the SALT cap would go to those making over \$1 million a year. Extending the current cap on SALT—an otherwise highly regressive tax benefit—to provide immediate inflation relief to the middle class should be a no-brainer to all of my colleagues.

I urge Members on both sides of the aisle to support this proposal.

#### SUBMITTED RESOLUTIONS

**SENATE RESOLUTION 670—ENCOURAGING THE SECRETARY OF THE AIR FORCE TO DESIGNATE THE MAINE AIR NATIONAL GUARD 101ST AIR REFUELING WING AS A CENTER OF EXCELLENCE FOR ADDITIVE MANUFACTURING TECHNOLOGY**

Mr. KING (for himself and Ms. COLLINS) submitted the following resolution; which was referred to the Committee on Armed Services:

S. RES. 670

Whereas the 101st Air Refueling Wing is home to four technicians certified to print airworthy parts, two-thirds of the entire uniformed force of certified technicians;

Whereas the 101st Air Refueling Wing is the only Air National Guard unit capable of printing airworthy parts, while also fielding the technicians certified to print airworthy parts;

Whereas the 101st Air Refueling Wing has created eight different tools for six different maintenance shops, enhancing aircrew maintenance efficiency and increasing aircraft readiness;

Whereas the 101st Air Refueling Wing has modeled and provided three training aids allowing complete comprehensive drill status guardsmen training, resulting in increased technician competency, and superior aircraft maintenance repairs;

Whereas the 101st Air Refueling Wing has the ability to model and prove a well-fitting part before machining, allowing for easier identification of errors, and preventing the duplication of non-usable parts, increasing aircraft readiness and reducing material waste and cost;

Whereas the 101st Air Refueling Wing is the only Air National Guard unit to have an authorized polymer printer in their possession;

Whereas the 101st Air Refueling Wing partners with the University of Maine Advanced Structures and Composites Department;

Whereas this allows both organizations to share the best practices and emerging technologies, while also allowing the 101st to perform strength testing of part candidates and receive feedback for redesign options;

Whereas the 101st Air Refueling Wing has created five jigs or fixtures which significantly aid aircrews in making repairs, while also decreasing aircraft downtime and repair inaccuracy;

Whereas the 101st Air Refueling Wing has modeled five aircraft parts as proofs of design before machining replacement parts, successfully identifying model errors and reducing material waste and cost; and

Whereas the Army Reserve 75th Innovation Command requested that the 101st Air Refueling Wing model and produce five parts as a pilot program connecting units with additive manufacturing stations capable of supporting modeling and printing requests: Now, therefore, be it

*Resolved*, That the Senate encourages the Secretary of the Air Force to designate the Maine Air National Guard 101st Air Refueling Wing at Bangor Air National Guard Base as a center of excellence for additive manufacturing technology.

**SENATE RESOLUTION 671—CELEBRATING THE 245TH ANNIVERSARY OF THE CREATION OF THE FLAG OF THE UNITED STATES AND EXPRESSING SUPPORT FOR THE PLEDGE OF ALLEGIANCE**

Mr. BRAUN (for himself, Mr. GRASSLEY, Mr. CASSIDY, Mr. CRUZ, Mr. MARSHALL, Mr. RISCH, Mr. SCOTT of Florida, Mr. MORAN, Mrs. HYDE-SMITH, Mr. BOOZMAN, Mr. TILLIS, Mr. HAGERTY, Mr. INHOFE, Mr. HOEVEN, and Mr. LEE) submitted the following resolution; which was considered and agreed to:

S. RES. 671

Whereas on June 14, 1777, the Continental Congress approved the design of a flag of the United States;

Whereas, over the years, the flag of the United States has preserved the standards of the original design comprised of alternating red and white stripes accompanied by a union consisting of white stars on a field of blue;

Whereas, on May 30, 1916, President Woodrow Wilson issued Presidential Proclamation

1335, an announcement asking the people of the United States to observe June 14 as Flag Day;

Whereas, on August 3, 1949, President Harry Truman signed into law House Joint Resolution 170, 81st Congress, a joint resolution designating June 14 of each year as Flag Day;

Whereas, on August 21, 1959, President Dwight Eisenhower issued Executive Order 10834 (24 Fed. Reg. 6865), an order establishing the most recent design of the flag of the United States;

Whereas the Pledge of Allegiance was written by Francis Bellamy, a Baptist minister, and first published in the September 8, 1892, issue of *The Youth's Companion*;

Whereas, in 1954, Congress added the words "under God" to the Pledge of Allegiance;

Whereas, for more than 60 years, the Pledge of Allegiance has included references to the United States flag, to the United States having been established as a union "under God", and to the United States being dedicated to securing "liberty and justice for all";

Whereas, in 1954, Congress believed it was acting constitutionally when it revised the Pledge of Allegiance;

Whereas the United States was founded on principles of religious freedom by the Founders, many of whom were deeply religious;

Whereas the First Amendment to the Constitution of the United States embodies principles intended to guarantee freedom of religion through the free exercise thereof and by prohibiting the Government from establishing a religion;

Whereas patriotic songs, engravings on United States legal tender, and engravings on Federal buildings also contain general references to "God";

Whereas, in *Elk Grove Unified School District v. Newdow*, 542 U.S. 1 (2004), the Supreme Court of the United States overturned the decision of the United States Court of Appeals for the Ninth Circuit in *Newdow v. U.S. Congress*, 328 F.3d 466 (9th Cir. 2003), a case in which the Ninth Circuit concluded that recitation of the Pledge of Allegiance by a public school teacher violated the Establishment Clause of the First Amendment to the Constitution of the United States;

Whereas the United States Court of Appeals for the Ninth Circuit subsequently concluded that—

(1) the previous opinion of that court in *Newdow v. U.S. Congress*, 328 F.3d 466 (9th Cir. 2003) was no longer binding precedent;

(2) case law from the Supreme Court of the United States concerning the Establishment Clause of the First Amendment to the Constitution of the United States had subsequently changed after the decision in *Elk Grove Unified School District v. Newdow*, 542 U.S. 1 (2004); and

(3) Congress, in passing the new version of the Pledge of Allegiance, had established a secular purpose for the use of the term "under God"; and

Whereas, in light of those conclusions, the United States Court of Appeals for the Ninth Circuit upheld the recitation of the Pledge of Allegiance by public school teachers: Now, therefore, be it

*Resolved*, That the Senate—

(1) celebrates the 245th anniversary of the creation of the flag of the United States;

(2) recognizes that the Pledge of Allegiance has been a valuable part of life for the people of the United States for generations; and

(3) affirms that the Pledge of Allegiance is a constitutional expression of patriotism, and strongly defends the constitutionality of the Pledge of Allegiance.